

September 28, 2021

**British Columbia Securities Commission
Commission**

P.O. Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, B.C.
V7Y 1L2

**Alberta Securities
Commission**

600 – 5th Avenue SW
Calgary, AB
T2P 0R4

TSX Venture Exchange

2700 - 650 West Georgia Street
Vancouver, BC
V6B 4N9

**Re: Gold State Resources Inc. Inc. ("the Company")
Notice Pursuant to NI 51-102 – Change of Auditor**

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor dated September 28, 2021, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours truly,

WDM

Chartered Professional Accountants

WDM CHARTERED PROFESSIONAL ACCOUNTANTS

cc. Gold State Resources Inc. Inc..

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SERVICE

INTEGRITY

TRUST



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